

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 1800

February 1, 2022

SUMMARY OF BILL: Allows for a personal representative (PR) of a deceased surviving spouse to elect against the deceased spouse's estate on behalf of the deceased surviving spouse's heirs or beneficiaries, so long as the surviving deceased spouse had not waived in writing the right. Establishes that the PR of the deceased surviving spouse is not liable to any interest in the estate for loss or damages resulting from their discretion of election of rights.

FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- The proposed legislation will impact proceedings between private parties.
- Clarifying that a PR has the sole right and authority to exercise the elective share of a surviving spouse's estate and establishing that a PR is not liable to any interest in the estate for loss or damages will not have a significant impact on the court system.
- Any fiscal impact to the state or local government will be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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